

No. 11, December 20, 1984
MODEL ASSESSMENT NOTICE FORM
1985 ASSESSMENT INCREASES

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

STATE TAX COMMISSION

4th Floor Treasury Building

Lansing, Michigan 48922 Telephone 517 373-0500

COMMISSION MEMBERS

WARD G. DEXEL

LEROY J. NELSON

ROBERT O. VANDERMARK

TO: Assessing Officers

FROM: State Tax Commission

RE: Model Assessment Notice Form - 1985 Assessment Increases

Section 24c of the General Property Tax Act, Act 206, P.A. of 1893 (Section 211.24c, M.C.L.) requires that the assessor give to each owner or person or persons listed on the assessment roll of the property a notice by first class mail of an increase in the assessment for the year. The notice shall be mailed not less than 10 days before the meeting of the board of review. We interpret this mailing deadline as meaning 10 days prior to the first meeting at which taxpayer protests are to be presented.

Section 24c also requires the State Tax Commission to prepare a model assessment notice form. The model notice form is attached. Copies may, of course, be reproduced locally. This form contains spaces for all of the statutorily required information. We emphasize that this is only a model form, and a local government may wish to use a form of its own design. However the form used must contain the information required by statute.

We also point out that if the tentative multiplier (factor) is 1.0 for all classes of property, the assessment notice may exclude the tentatively equalized valuation for the year and may exclude the net change between the tentative equalized valuation for the year and the state equalized valuation for the previous year and in lieu thereof specify the assessed valuation for the current year as both the assessed valuation and tentative equalized valuation for the current year.

If the equalization multiplier for the previous year was 1.0 for all classes of property, the assessment notice may exclude the state equalized valuation for the previous year and in lieu thereof specify the assessed valuation for the previous year as both the assessed valuation and state equalized valuation of the property for the previous year.

Section 24c of the General Property Tax Act (Section 211.24c, M.C.L.) was last amended by Act 539, Public Acts of 1982 effective March 30, 1983. If you have questions please call or write State Tax Commission, 4th Floor, Treasury Building, Lansing, Michigan 48922 (telephone (517) 373-0500).

This form is issued under the authority of Act 206, P.A. 1893,
Sec. 211.24 (c), as amended. This is a model assessment
notice to be used by the local assessor.

NOTICE OF ASSESSMENT

FROM:

**THIS IS NOT
A TAX BILL**

NAME AND ADDRESS OF OWNER OR PERSON NAMED ON ASSESSMENT ROLL:

PROPERTY IDENTIFICATION (Parcel Code required. Property address
and legal description optional.):

THE PROPERTY IS
CLASSIFIED AS:

Dear Property Owner(s): The Michigan Constitution and general property tax laws require assessing officers to review assessed values and to revise them as needed to reflect current market value. By law, the assessed and state equalized values are required to be 50% of true cash value each year. The assessed and equalized values of the property identified above have been revised as follows:

	PRIOR AMOUNT Year:	REVISED AMOUNT CURRENT Year:
ASSESSED VALUATION		
STATE EQUALIZED VALUATION (S.E.V.): Prior year amount is actual. Revised (current) year amount is based on tentative equalization multiplier. If unchanged, you will pay tax on this amount.		
CHANGE IN EQUALIZED VALUATION		

If you believe this valuation is incorrect, you may protest it to the Local Board of Review, which will meet at:

Protest to the Board of Review by you or your agent is necessary to protect your right to further appeal to the State Tax Tribunal. A nonresident taxpayer may protest to the Board of Review by letter. A resident taxpayer or the taxpayer's agent must appear in person unless the governing body of the township or city authorizes (by ordinance or resolution) a resident to protest by letter.

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